IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 18138 of 2007(H)

PETITIONER:

BENNY JACOB, THE TRUSTEE,
ST.DOMINIC'S CATHEDRAL,
KANJIRAPPALLY.

BY ADV. SRI.MATHEW JOHN (K)
SRI.SUJESH MENON V.B.

RESPONDENTS:

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1. THE PRINCIPAL SECRETARY,
TO GOVERNMENT, REVENUE (SPECIAL CELL),
DEPARTMENT, THIRUVANANTHAPURAM.

2. THE TAHSILDAR, KANJIRAPPALLY.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 18138 of 2007

Dated, this the 13th day of June, 2007

J U D G M E N T

Petitioner is challenging Ext.P7 order issued by the Government rejecting the claim of building tax exemption in respect of a marriage hall constructed by the church. Even though petitioner contended that it is used as a prayer hall, the findings of the authority based on evidence is that the hall is let out for marriage purposes on rent for Rs. 10,000/-per day and the hall is let out for other purposes also. It is common knowledge that prayer takes place in a catholic church in the church building itself in front of the Altar. Building let out on rent for marriages and other purposes do not qualify for exemption. It is a settled position that the criteria for exemption is principal use of the building for charitable or religious purposes and exemption is not based on ownership. In other words, commercial buildings owned by religious institutions also attract tax. Therefore this WP(C) is devoid of any merit and is dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg